

HOUSE BILL 2475

By Fitzhugh

AN ACT to amend Tennessee Code Annotated, Section 67-6-228, relative to sales and use tax on food and food ingredients for human consumption.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-228, is amended by deleting subsection (a) in its entirety and by substituting instead the following:

(a) Notwithstanding any provision of this part to the contrary, except as otherwise provided in subsection (b), the retail sale of food and food ingredients for human consumption shall be taxed at the rate of five percent (5%) of the sales price.

SECTION 2. This act shall take effect January 1, 2009, the public welfare requiring it.